## ELECTRICALLY ERASABLE PROGRAMMABLE READ ONLY MEMORY (EEPROM) CELLS AND METHODS OF FABRICATING THE SAME

## **ABSTRACT OF THE DISCLOSURE**

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Electrically erasable programmable read only memory (EEPROM) cells and methods of fabricating the same are provided. An EEPROM cell includes an isolation layer formed at a semiconductor substrate to define an active region. A source region, a buried N+ region and a drain region are serially disposed at the active region. A memory gate is disposed to cross-over the buried N+ region. A first channel region is formed between the source region and the buried N+ region. A tunnel region is located between the buried N+ region and the memory gate and self-aligned with the buried N+ region.